AR1100ESCT State of Arkansas 2005 Corporation Estimated Income Tax Payment Voucher

3.

FOR OFFICE USE ONLY

Tax Year Ending ● MONTH/YEAR	Estimate payment due on or before the 15 th day of the month of the tax year.
WONTHILEAN	monar of the tax year.
FEIN	Amount of this payment:
•	Return this Voucher with check or money order payable to:
NAME OF CORPORATION	Department of Finance and Administration
•	MAIL TO: Corporation Income Tax Section
ADDRESS - NUMBER AND STREET	P. O. Box 919
•	Little Rock, Arkansas 72203-0919
CITY, STATE AND ZIP CODE	
AR1100ESCT	Г
State of Arkansas	
2005 Corporation Estimated	FOR OFFICE USE ONLY
Income Tax Payment Voucher	7.
income rax Payment voucher	
Γax Year Ending ●	Estimate payment due on or before the 15 th day of th
MONTH/YEAR	month of the tax year.
	• • • • • • • • • • • • • • • • • • • •
FEIN	Assessed of this assessed at the contract of t
LIN	Amount of this payment:
NAME OF CORPORATION	Return this Voucher with check or money order payable to:
NAME OF CORFORATION	Department of Finance and Administration
ADDRESS - NUMBER AND STREET	MAIL TO: Corporation Income Tax Section
ADDRESS - NOMBER AND STREET	P. O. Box 919 Little Rock, Arkansas 72203-0919
CITY, STATE AND ZIP CODE	
AR1100ESCT	Г
State of Arkansas	
2005 Corporation Estimated	FOR OFFICE USE ONLY
	1 • .
ncome Tax Payment Voucher	
Tay Vacy Ending 8	Estimate payment due on or before the 15 th day of th
Tax Year Ending ● MONTH/YEAR	month of the tax year.
morring to	•
FIN	
FEIN	Amount of this payment:
•	Return this Voucher with check or money order payable to:
NAME OF CORROBATION	
NAME OF CORPORATION	Department of Finance and Administration
NAME OF CORPORATION ADDRESS - NUMBER AND STREET	Department of Finance and Administration MAIL TO: Corporation Income Tax Section P. O. Box 919

CITY, STATE AND ZIP CODE

COPPOPATION	I ESTIMATED	INCOME TAY	INSTALL MENT	PAYMENT DUE DAT	E
CURPURATION	I EƏ I IIVIA I ED	INCUME IAA -	- INSTALLIVENT	PATIVIENT DUE DAT	_

Twelve Month	1 st	2 nd	3 rd	4 th
Year Ended	Installment	Installment	Installment	Installment
January 31	5/15	7/15	10/15	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
		10/15		
May 31	9/15	11/15	2/15	5/15
June 30	10/15	12/15	3/15	6/15
July 31	11/15	1/15	4/15	7/15
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30		5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

CORPORATION ESTIMATED INCOME TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month	1st	2 nd	3 rd	4 th
Year Ended	Installment	Installment	Installment	Installment
January 31	5/15	7/15	10/15	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
April 30	8/15	10/15	1/15	4/15
May 31	9/15	11/15	2/15	5/15
June 30	10/15	12/15	3/15	6/15
		1/15		
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30	3/15	5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

CORPORATION ESTIMATED INCOME TAX – INSTALLMENT PAYMENT DUE DATE

Twelve Month	1 st	2 nd	3 rd	4 th
Year Ended	Installment	Installment	Installment	Installment
January 31	5/15	7/15	10/15	1/15
February 28	6/15	8/15	11/15	2/15
March 31	7/15	9/15	12/15	3/15
April 30	8/15	10/15	1/15	4/15
May 31	9/15	11/15	2/15	5/15
		12/15		
July 31	11/15	1/15	4/15	7/15
August 31	12/15	2/15	5/15	8/15
September 30	1/15	3/15	6/15	9/15
October 31	2/15	4/15	7/15	10/15
November 30	3/15	5/15	8/15	11/15
December 31	4/15	6/15	9/15	12/15

ESTIMATED TA . Taxable Income Ex	pected:		\$	
. Estimated Income	Tax Liability:		\$	
			\$	
			ially changed after the first installment - Refer	
Amended Estimate	or Estimated Tax Day	ant Mado:	\$	
			\$\$	
			Ψ	
			\$	
	·	RECORD OF ESTIM	IATED TAX PAYMENTS	
VOUCHER			OVERPAYMENT CREDIT	TOTAL PAYMENTS
NUMBER	DATE	AMOUNT	APPLIED TO THIS INSTALLMENT	FOR PERIOD
D4400=0	CT		_	
R1100ES	_		I	
tate of Ar	kansas			
005 Corne	oration Inco	me Tax -	FOR OFFIC	E USE ONLY
-			•	
xtension	Payment Vo	oucner J		
			_	
Va a F!'	_			
ax tear Endin			Payment included with exte	ension request must be
ax tear Endin	MONTH/Y	EAR	Payment included with exte reported on this voucher.	ension request must be
ax tear Endin		EAR		ension request must be
•		EAR	reported on this voucher.	·
•		EAR	reported on this voucher.	ension request must be \$.00
FEIN	MONTH/YI	EAR	reported on this voucher. Amount of this payment: Return this Voucher with chec	\$.00 ck or money order payable to:
FEIN	MONTH/YI	EAR	reported on this voucher. Amount of this payment: Return this Voucher with chec	\$.00
FEIN NAME OF CORPO	MONTH/YI	EAR	reported on this voucher. Amount of this payment: Return this Voucher with chec	\$.00 ck or money order payable to:
FEIN NAME OF CORPO	MONTH/YI	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
FEIN NAME OF CORPO	MONTH/YI	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to:
FEIN NAME OF CORPO ADDRESS - NUMB	MONTH/YI RATION BER AND STREET	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
FEIN NAME OF CORPO ADDRESS - NUMB	MONTH/YI RATION BER AND STREET	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
FEIN NAME OF CORPO ADDRESS - NUMB CITY, STATE AND	RATION BER AND STREET ZIP CODE	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
PEIN NAME OF CORPO ADDRESS - NUMB CITY, STATE AND	RATION BER AND STREET ZIP CODE	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
PEIN NAME OF CORPO ADDRESS - NUMB CITY, STATE AND	RATION BER AND STREET ZIP CODE CT	EAR	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: cce and Administration ome Tax Section
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND	RATION BER AND STREET ZIP CODE CT		Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND	RATION BER AND STREET ZIP CODE CT		Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: cce and Administration ome Tax Section
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND A AR1100ES State of Ar 005 Corpo	RATION BER AND STREET ZIP CODE CT kansas oration Esti	mated	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND A AR1100ES State of Ar 005 Corpo	RATION BER AND STREET ZIP CODE CT	mated	Amount of this payment: Return this Voucher with chece Department of Finant MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND A AR1100ES State of Ar 005 Corpo ncome Tax	RATION BER AND STREET ZIP CODE CT kansas oration Esting k Payment Vo	mated	reported on this voucher. Amount of this payment: Return this Voucher with chec Department of Finan MAIL TO: Corporation Inco P. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY
ADDRESS - NUMBER OF CORPORATION OF C	RATION BER AND STREET ZIP CODE CT kansas oration Esting Payment Volume	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chec Department of Finan MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on one	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY
NAME OF CORPO ADDRESS - NUMB CITY, STATE AND A AR1100ES State of Ar 005 Corpo ncome Tax	RATION BER AND STREET ZIP CODE CT kansas oration Esting k Payment Vo	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chec Department of Finan MAIL TO: Corporation Inco P. O. Box 919 Little Rock, Arka	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY
PEIN NAME OF CORPO ADDRESS - NUMB CITY, STATE AND A AR1100ES State of Ar 2005 Corpo ncome Tax	RATION BER AND STREET ZIP CODE CT kansas oration Esting Payment Volume	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chec Department of Finan MAIL TO: Corporation Incorp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on one	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY
-	RATION BER AND STREET ZIP CODE CT kansas oration Esting Payment Volume	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chec Department of Finan MAIL TO: Corporation Inco P. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on on 12th month of the tax year.	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY
AR1100ES State of Ar 2005 Corporate Ax Ax Year Endin	RATION BER AND STREET ZIP CODE CT kansas oration Estil k Payment Vo	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chect Department of Finant MAIL TO: Corporation Incomp. O. Box 919 Little Rock, Arkant Little Rock, Arkant Estimate payment due on on 12th month of the tax year. Amount of this payment:	sk or money order payable to: ace and Administration ome Tax Section ansas 72203-0919 E USE ONLY The before the 15th day of the
AR1100ES State of Ar COUNTY STATE AND STATE AN	RATION BER AND STREET ZIP CODE CT kansas oration Estil k Payment Vo	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chece Department of Finan MAIL TO: Corporation Incomp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on on 12th month of the tax year. Amount of this payment: Return this Voucher with chece	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY The before the 15th day of the ck or money order payable to:
AR1100ES State of Ar COUNTY STATE AND STATE AN	RATION BER AND STREET ZIP CODE CT kansas oration Estil k Payment Vo	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chece Department of Finan MAIL TO: Corporation Incomp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on on 12th month of the tax year. Amount of this payment: Return this Voucher with chece	sk or money order payable to: ace and Administration ome Tax Section ansas 72203-0919 E USE ONLY The before the 15th day of the
AR1100ES State of Ar COUNTY STATE AND STATE AN	RATION BER AND STREET ZIP CODE CT RATION Estimate the street of the	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chect Department of Finant MAIL TO: Corporation Incomp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on on 12th month of the tax year. Amount of this payment: Return this Voucher with chect Department of Finant MAIL TO: Corporation Incomp.	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY The before the 15th day of the ck or money order payable to: nce and Administration
FEIN NAME OF CORPO ADDRESS - NUMB CITY, STATE AND S AR1100ES State of Ar CO05 Corpo ncome Tax ax Year Endin FEIN NAME OF CORPO	RATION BER AND STREET ZIP CODE CT kansas oration Estil k Payment Vo	mated doucher	reported on this voucher. Amount of this payment: Return this Voucher with chect Department of Finant MAIL TO: Corporation Incomp. O. Box 919 Little Rock, Arka FOR OFFICE Estimate payment due on on 12 th month of the tax year. Amount of this payment: Return this Voucher with chect Department of Finant MAIL TO: Corporation Incomp. O. Box 919	\$.00 ck or money order payable to: nce and Administration ome Tax Section ansas 72203-0919 E USE ONLY The before the 15th day of the ck or money order payable to: nce and Administration

1. WHO MUST MAKE ESTIMATED PAYMENTS.

Every taxpayer subject to the tax levied by Act 118 of 1929, as amended, except estates, shall make and file with the Commissioner of Revenue, Department of Finance and Administration, a declaration of the estimated tax for the income year if such taxpayer can reasonably expect the estimated tax to be more than \$1,000.00. Farming corporations are exempt under certain conditions. (Refer to General Instructions on page 4.)

2. WHEN AND WHERE TO FILE ESTIMATED PAYMENTS.

- A. The declaration shall be filed with the Commissioner of Revenue, Department of Finance and Administration, on or before the 15th day of the 4th month of the tax year.
- B. A taxpayer who, due to a change of circumstances, first meets the requirements for filing a declaration after the 15th day of the 4th month of the tax year, shall make and file such declaration on or before the next regular quarterly tax payment date.
- C. The declaration of estimated tax shall be made on Form AR1100ESCT.

3. PAYMENTS OF ESTIMATED TAX.

The estimated tax as shown on the declaration filed with the Commissioner of Revenue, Department of Finance and Administration, shall be paid as follows:

- A. If the estimated tax is more than \$1,000.00, payment thereof may be made at the time the declaration is filed or it may, at the election of the taxpayer, be paid in 4 equal installments as follows:
 - 1. One-fourth (1/4) on or before the 15th day of the 4th month of the tax year.
 - 2. One-fourth (1/4) on or before the 15th day of the 6th month of the tax year.
 - 3. One-fourth (1/4) on or before the 15th day of the 9th month of the tax year.
 - 4. One-fourth (1/4) on or before the 15^{th} day of the 12^{th} month of the tax year.
- B. When a taxpayer files an amendment to the declaration, the quarterly tax payments coming due after such amendment shall be adjusted either up or down to conform to the amended declaration of the estimated tax.
- C. If a taxpayer first meets the requirements and files a declaration between the 15th day of the 4th month and the 15th day of the of the 9th month of the tax year and the estimated tax is in excess of \$1,000.00, the taxpayer may pay the tax in equal installments with the 1st installment being due at the time of filing the declaration and an installment being due on each regular quarterly tax payment date following date of declaration. If the declaration is filed after the 15th day of the 9th month of the tax year the estimated tax shall be paid in full at the time of filing the declaration.
- D. Any tax payment due under the provisions of the declaration of estimated income tax may be paid by the taxpayer in advance of the date prescribed herein for the payment thereof.
- E. ACA 26-19-106 provides that a corporation with an estimated quarterly income tax liability equal to or greater than \$20,000.00 must pay the estimated quarterly income tax due by electronic funds transfer. (Refer to General Instructions, pages 4 and 5).

4. AMENDED DECLARATION.

If, after filing a declaration, the estimated tax is substantially increased or decreased as the result of a change in income or exceptions, an amended declaration should be filed on or before the next regular quarterly tax payment date as set forth in section 3 A above. Form AR1100ESCT shall be used when it becomes necessary to file such amended declaration. Care must be taken to clearly mark Form AR1100ESCT as being "AMENDED DECLARATION."

5. UNDERESTIMATE OF TAX.

A taxpayer who makes a declaration of estimated tax for the tax year shall estimate an amount not less than 90% of the amount actually due. Should a taxpayer fail to make an estimate on any quarterly due date equivalent to at least 90% of the final tax due, there shall be added a penalty of 10% on the amount of the underestimate. The penalty herein provided shall not be applicable if the original amount of estimated tax is the same amount shown to be due by the return of the taxpayer for the preceding year where such return showing a liability for tax was filed by the taxpayer for the preceding year of 12 months. (Refer to instructions on back of Form AR2220.) A taxpayer who has an uneven income may compute the 10% penalty on an annualized basis. Use Form AR2220A and attach to Form AR2220.